

# EXHIBIT 98

BUTZEL LONG, a professional corporation  
380 Madison Avenue  
22<sup>nd</sup> Floor  
New York, New York 10017  
Barry N. Seidel  
Eric B. Fisher  
Cynthia J. Haffey  
Telephone: (212) 818-1110  
Facsimile: (212) 818-0494  
*Counsel for Plaintiff*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x	:	
In re:	:	:	Chapter 11
	:	:	Case No. 05-44481 [RDD]
DPH HOLDINGS CORP, <i>et al.</i> ,	:	:	
	:	:	
Reorganized Debtors,	:	:	
-----	x	:	
DELPHI AUTOMOTIVE SYSTEMS, LLC,	:	:	Adv. Pro. No. 07-02639[RDD]
	:	:	
Plaintiffs,	:	:	
v.	:	:	
	:	:	
SPARTECH POLYCOM,	:	:	
	:	:	
Defendant.	:	:	
-----	x	:	

**FIRST AMENDED COMPLAINT TO AVOID AND  
RECOVER TRANSFERS PURSUANT TO 11 U.S.C. §§ 547 AND 550**

Plaintiff, Delphi Automotive Systems, LLC (“Plaintiff”), by its counsel, Butzel Long, a professional corporation, as and for its first amended complaint against Defendant, Spartech Polycom (“Defendant”), alleges the following:

**INTRODUCTION**

1. Plaintiff brings this adversary proceeding (the “Adversary Proceeding”) pursuant

to, *inter alia*, sections 547 and 550 of the Bankruptcy Code and Rules 3007 and 7001(1) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) for an Order and Judgment from this Court against Defendant to direct the return of certain transfers (the “Transfers”) that were made by Plaintiff to Defendant as identified on Exhibit 1 attached hereto.

2. On October 8, 2005 (the “Initial Filing Date”), Delphi Corporation (“Delphi”) and certain of its subsidiaries (the “Initial Filers”) each filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the “Bankruptcy Code”).

3. On October 14, 2005, three additional U.S. subsidiaries of Delphi (together with the Initial Filers, the “Reorganized Debtors”) filed voluntary petitions in this Court for reorganization relief under chapter 11 of the Bankruptcy Code.

4. The Reorganized Debtors’ First Amended Joint Plan of Reorganization, as modified and amended, was confirmed by the Court on July 30, 2009 (the “Modified Plan”) and became effective on October 6, 2009.

5. Under the Modified Plan, general unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

6. Accordingly, pursuant to section 7.19 of the Modified Plan, the Reorganized Debtors retained the right to pursue the claims and causes of action asserted in this First Amended Complaint and to settle, release or compromise such claims and causes of action without further order of the Court.

#### **JURISDICTION AND VENUE**

7. This Adversary Proceeding is a “core” proceeding pursuant to 28 U.S.C. §§ 157(b)(2)(A), (F) and (O).

8. Subject-matter jurisdiction exists in this Court pursuant to 28 U.S.C. § 1334.

9. Personal jurisdiction exists in this Court because Defendant conducted business in the United States and/or directed activities toward Plaintiffs in the United States.

10. Venue of this Adversary Proceeding is proper in this Court pursuant to 28 U.S.C. § 1409(a).

11. Defendant was a creditor of Plaintiff prior to the filing of the Reorganized Debtors' chapter 11 cases.

### **PARTIES AND BACKGROUND**

12. Delphi Mechatronic Systems, Inc. was a subsidiary or affiliate of Delphi, and one of the Reorganized Debtors in these chapter 11 proceedings.

13. Plaintiff was the operating subsidiary of Delphi in North America that performed, among other things, accounting and payment functions for the Reorganized Debtors in connection with their manufacture of automotive parts, components, modules and assemblies through various divisions.

14. Plaintiff and Delphi Mechatronic Systems, Inc entered into certain purchase agreements (the "Agreements") with Defendant for the supply of goods to the Reorganized Debtors and Plaintiff assumed or otherwise became obligated for Delphi Mechatronic Systems, Inc.s payment obligations thereunder.

15. Defendant Spartech Polycom is a corporation located at 120 S. Central Ave, Ste 1700, Clayton, MO 63105.

16. Pursuant to the terms of the Agreements, Defendant was required to ship certain goods for the benefit of the Reorganized Debtors.

17. Plaintiff did not accept physical invoices from Defendant in connection with

Defendant's shipment of goods under the Agreements.

18. Rather, Plaintiff's accounts payable system was used to generate payment on a date certain based upon the payment terms associated with Defendant.

19. During the ninety (90) days preceding the Initial Filing Date, on behalf of Plaintiffs, DAS made certain payments to Defendant in satisfaction of amounts due for goods previously shipped by Defendant under the Agreements (the "Transfers"). Such Transfers are identified on Exhibit 1 attached hereto.

### **CLAIM FOR RELIEF**

#### **Avoidance and Recovery of Preferential Transfers**

20. Plaintiffs incorporate by reference the preceding allegations.

21. On or within ninety (90) days prior to the Initial Filing Date, Plaintiffs made, or caused to be made, the Transfers listed on Exhibit 1 to, or for the benefit of, Defendant.

22. Plaintiffs owned the funds that were transferred to the Defendant, and such Transfers constituted transfers of interests in Plaintiffs' property because they were made by Plaintiff.

23. Plaintiff made each Transfer listed on Exhibit 1 for, or on account of, an antecedent debt owed to Defendant indicated on Exhibit 1 as of the date on which each Transfer was made. The documents evidencing the antecedent debt include the purchase orders and/or invoices/bills of lading identified on Exhibit 1, which purchase orders and/or invoices/bills of lading include evidence of the amount of the antecedent debt and the approximate dates the subject goods contemplated by the Agreements were ordered by Plaintiff pursuant to the Agreements and/or were provided by Defendant.

24. Pursuant to Bankruptcy Code section 547(f), for purposes of this Adversary

Proceeding, Plaintiff is presumed to have been, and were in fact, insolvent at the time the Transfers were made.

25. The Transfers enabled Defendant to receive more than it would have received if (i) this case was administered under chapter 7 of the Bankruptcy Code; (ii) each Transfer had not been made; and (iii) Defendant had received payment of the antecedent debt by each Transfer to the extent provided by the Bankruptcy Code. Specifically, Defendant was a general unsecured creditor of Plaintiffs, and unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

26. Based upon the foregoing, the Transfers constitute avoidable preferential transfers pursuant to section 547(b) of the Bankruptcy Code.

27. Pursuant to section 550(a) of the Bankruptcy Code, the Court should enter an Order granting judgment in favor of Plaintiff and against Defendant (i) avoiding the Transfers Defendant received, pursuant to section 547(b) of the Bankruptcy Code; (ii) holding Defendant liable in an amount not less than the amount of the Transfers it received, plus interest from the date hereof and the costs and expenses of this action including, without limitation, attorneys' fees; and (iii) ordering Defendant to pay to Plaintiff the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code.

**WHEREFORE**, Plaintiff respectfully requests that the Court:

a. enter judgment in favor of Plaintiff and against Defendant in an amount not less than the amount of the Transfers Defendant received, plus costs, interest and attorneys fees as allowed by law;

b. order Defendant to pay to Plaintiff the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code; and

c. grant such other and further relief as this Court may deem just and proper.

DATED: New York, New York  
September 7, 2010

BUTZEL LONG, a professional corporation

By: /s/ Cynthia J. Haffey  
Cynthia J. Haffey (P57352)  
380 Madison Avenue  
22<sup>nd</sup> Floor  
New York, New York 10017  
Telephone: (212) 818-1110  
Facsimile: (212) 818-0494  
[haffey@butzel.com](mailto:haffey@butzel.com)  
Counsel for Plaintiff

1230465v.2

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	7/13/2005	\$ 276,199.49	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	7/13/2005	\$ 431,736.69	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	7/28/2005	\$ 595.00	161778	INVOICE	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	7/28/2005	\$ 1,190.00	161779	INVOICE	CHECK
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	7/28/2005	\$ 309,937.88	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	7/28/2005	\$ 399,705.98	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 21,454.68	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 138,608.40	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 1,158.85	D0550036685	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 57,540.00	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 470,088.50	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 47,965.83	FDS82994	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 922.60	LPS96547	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 64,274.55	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 7,017.74	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 4,187.22	PEDP4030106	PO	EFT



Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 13,788.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 4,387.50	PEDP4030108	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 830.00	PEDP4030109	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/2/2005	\$ 610.00	PEDP4030148	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/15/2005	\$ 27,832.09	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/15/2005	\$ 56,335.67	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/18/2005	\$ 1,785.00	161015	INVOICE	CHECK
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/29/2005	\$ 272,824.54	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/29/2005	\$ 370,680.48	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/29/2005	\$ 26,551.98	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/30/2005	\$ 11,850.83	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/30/2005	\$ 49,706.96	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/30/2005	\$ 9,939.15	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/31/2005	\$ 50,368.22	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/31/2005	\$ 3,513.00	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/31/2005	\$ 9,939.15	D0550028730	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/31/2005	\$ 105,624.44	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/31/2005	\$ 1,356.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	8/31/2005	\$ 513.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/1/2005	\$ 2,975.00	162302	INVOICE	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/1/2005	\$ 1,785.00	162389	INVOICE	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/1/2005	\$ 1,785.00	162393	INVOICE	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/1/2005	\$ 71,773.41	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/1/2005	\$ 3,570.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 54,639.55	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 41,472.25	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 22,813.80	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 96,408.80	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 28,770.00	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 120,099.00	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 95,511.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 10,506.60	PEDP4030103	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 7,620.50	PEDP4030106	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 19,570.32	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 1,190.00	PEDP4030108	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 1,660.00	PEDP4030109	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/2/2005	\$ 610.00	PEDP4030148	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/6/2005	\$ 54,114.34	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/6/2005	\$ 30,654.38	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/6/2005	\$ 20,825.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/6/2005	\$ 610.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/7/2005	\$ 15,968.90	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/7/2005	\$ 1,220.00	PEDP4030106	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/7/2005	\$ 610.00	PEDP4030148	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 52,989.07	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 66,033.17	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 3,486.00	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 21,048.30	D0550028730	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 16,091.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 610.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 1,158.39	PEDP4030106	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/8/2005	\$ 513.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/9/2005	\$ 2,649.67	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/9/2005	\$ 41,087.94	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/9/2005	\$ 10,524.15	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/9/2005	\$ 1,994.40	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/13/2005	\$ 350,040.80	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/13/2005	\$ 434,024.31	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/13/2005	\$ 20,851.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/13/2005	\$ 3,570.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/13/2005	\$ 3,078.00	PEDP4030108	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/14/2005	\$ 1,356.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/14/2005	\$ 1,231.00	PEDP4030106	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/14/2005	\$ 1,026.00	PEDP4030107	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/15/2005	\$ 4,165.00	164514	INVOICE	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/15/2005	\$ 34,906.61	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/15/2005	\$ 56,750.01	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/15/2005	\$ 164,337.32	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/15/2005	\$ 1,220.00	PEDP4030106	PO	CHECK
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/15/2005	\$ 3,570.00	PEDP4030107	PO	CHECK
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/16/2005	\$ 42,701.65	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/16/2005	\$ 6,972.00	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/16/2005	\$ 21,048.30	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/16/2005	\$ 27,266.04	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/19/2005	\$ 89,047.48	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/19/2005	\$ 64,100.89	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/19/2005	\$ 1,330.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/19/2005	\$ 1,780.00	PEDP4030106	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/19/2005	\$ 513.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/20/2005	\$ 18,035.50	D0550028679	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/20/2005	\$ 24,683.76	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/20/2005	\$ 48,546.37	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/21/2005	\$ 40,154.22	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/21/2005	\$ 22,005.28	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/21/2005	\$ 3,486.00	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/21/2005	\$ 10,524.15	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/21/2005	\$ 27,661.20	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/21/2005	\$ 30,448.45	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/21/2005	\$ 1,490.00	D0550077738	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/22/2005	\$ 2,380.00	164695	INVOICE	CHECK
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/22/2005	\$ 13,817.51	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/22/2005	\$ 57,861.65	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/22/2005	\$ 3,486.00	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/22/2005	\$ 10,524.15	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/22/2005	\$ 1,356.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/23/2005	\$ 38,682.41	D0550028679	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/23/2005	\$ 11,900.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/23/2005	\$ 540.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/26/2005	\$ 13,091.83	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/26/2005	\$ 105,661.31	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/26/2005	\$ 56,886.49	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/26/2005	\$ 3,570.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/27/2005	\$ 47,751.04	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/27/2005	\$ 27,025.55	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/27/2005	\$ 1,863.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 200,627.62	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 288,340.21	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 327.52	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 0.84	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 27,045.52	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 9,520.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 1,356.00	PEDP4030103	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 2,223.00	PEDP4030106	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/28/2005	\$ 610.00	PEDP4030148	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 196.35	1065316483	INVOICE	CHECK
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 1,785.00	163417	INVOICE	CHECK
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 16,311.53	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 62,219.08	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 3,486.00	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 10,524.15	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 25,684.49	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 610.00	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 912.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/29/2005	\$ 595.00	PEDP4030108	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/30/2005	\$ 42,429.47	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/30/2005	\$ 3,486.00	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/30/2005	\$ 21,048.30	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/30/2005	\$ 16,660.00	PEDP4030102	PO	EFT



Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	9/30/2005	\$ 4,165.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/3/2005	\$ 95,866.45	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/3/2005	\$ 62,853.15	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/3/2005	\$ 27,370.40	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 9,203.41	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 25,532.40	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 20,917.80	D0550028729	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 94,706.82	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 27,660.78	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 370,127.17	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 27,535.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 4,613.84	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 6,516.15	PEDP4030106	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/4/2005	\$ 12,762.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/5/2005	\$ 3,970.16	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/5/2005	\$ 36,484.33	D0550028680	PO	EFT

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Purchase Order/Invoice Number/Antecedent Debt	Purchase Order/ Invoice	Transfer Type
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/5/2005	\$ 10,524.15	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/5/2005	\$ 9,817.50	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/5/2005	\$ 3,192.00	PEDP4030108	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 48,353.67	D0550028679	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 13,153.32	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 16,191.00	D0550028730	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 27,661.20	D0550057020	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 57,499.54	D0550057021	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 618,000.00	EW02AFC22867	INVOICE	WIRE
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 81,000.00	EW02AFC41234	INVOICE	WIRE
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 621.00	PEDP4030102	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 1,638.60	PEDP4030103	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/6/2005	\$ 3,570.00	PEDP4030107	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/7/2005	\$ 63,585.59	D0550028680	PO	EFT
07-02639	SPARTECH POLYCOM	DAS LLC, Delphi Mechatronic Systems, Inc.	DAS LLC	10/7/2005	\$ 5,972.00	D0550077738	PO	EFT

Total Amount of Claim= \$ 8,661,347.15